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FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
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JONATHAN MILLER
Secretary

WILLIAM M. COX, SR.
Commissioner

THOMAS S. CRAWFORD
Policy Advisor

MEMORANDUM

TO: All County Clerks

FROM: Thomas S. Crawford, Policy Advisor 
Department of Revenue

DATE: April 10, 2008

SUBJECT: Update on Third Party Purchase Procedures

In a memorandum dated March 14, 2008, the Department of Revenue issued a set of guidelines for use in the county clerk's office to assist in establishing an orderly process for the purchase of certificates of delinquency by third party purchasers. Several sheriffs' sales have since been completed and the procedures outlined in the memorandum have been executed successfully in the clerk's office. However, some clerks have expanded on the procedures and that has resulted in an even greater improvement to the overall process. At the sheriff's sale, a notification has been distributed to all third party purchasers which informs them when the certificates of delinquency will be available for purchase in the county clerk's office. It also details the information that must be included on each offer list submitted by the third party. Examples of the notifications that were prepared by the Boyle County Clerk accompany this memorandum for your review. One would be used if the sheriff's tax sale has to be canceled and the other can be used if the tax sale goes on as scheduled.

Thank you for your continued efforts in this area of property tax administration. Do not hesitate to contact me at (502) 564-8338 if you have any questions concerning this process.

APR. 7, 2008 4:08PM Boyle Co. FVA NO. 4313 1. 3

SHERIFF TAX SALE

SHOULD THE TAX SALE PROCEED AS SCHEDULED, DELINQUENT PROPERTY TAX BILLS WILL BE AVAILABLE FOR PURCHASE FROM THE COUNTY CLERK'S OFFICE ON MAY 1ST, 2008 AT 9:00 A.M.

PURCHASERS MAY SUBMIT A LIST OF TAX BILLS TO THE COUNTY CLERK'S OFFICE AFTER THE SHERIFF SALE ON APRIL 25TH

IF A BILL IS REQUESTED FOR PURCHASE BY MORE THAN ONE ENTITY, A LOTTERY WILL DETERMINE WHICH PURCHASER IS AWARDED THE RIGHT TO PURCHASE THAT TAX BILL. THE LOTTERY WILL BE ON MAY 1ST, 2008 AT 9:00 A.M.

EACH LIST MUST INCLUDE
TAX BILL NUMBER
TAX YEAR
OWNER'S NAME AS IT APPEARS ON THE BILL

PAYMENT IS EXPECTED AT THE CLOSE OF THE SALE. PAYMENT MUST BE IN THE FORM OF A CASHIER'S OR CERTIFIED CHECK.

AN ENCUMBRANCE WILL NEED TO BE FILED WITHIN THIRTY (30) DAYS FROM THE DATE OF THE SALE AT THE COUNTY CLERK'S OFFICE. A CHARGE OF \$10.00 FOR EACH ENCUMBRANCE WILL BE CHARGED

SHOULD THE TAX SALE BE HALTED, DELINQUENT PROPERTY TAX BILLS WILL BE AVAILABLE FOR PURCHASE FROM THE COUNTY CLERK'S OFFICE ON MAY 14TH, 2008 AT 9:00 A.M.

ALL DELINQUENT TAX BILLS WILL BE OFFERED FOR PURCHASE UNLESS THE FINANCE CABINET OWNS THE DELINQUENCY. THE LOTTERY WILL BE HELD ON MAY 14TH, 2008 AT 9:00 AM.M

IF A BILL IS REQUESTED FOR PURCHASE BY MORE THAN ONE ENTITY, A LOTTERY WILL DETERMINE WHICH PURCHASER IS AWARDED THE RIGHT TO PURCHASE THAT TAX BILL.

EACH LIST MUST INCLUDE
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